

ACCOUNTANCY EXAMINING BOARD[193A]

Adopted and Filed

Pursuant to the authority of Iowa Code section 542.4, the Accountancy Examining Board hereby amends Chapter 12, "Fees," Iowa Administrative Code.

The Board adopts amendments to implement the \$100 reinstatement fees for lapsed CPA and LPA licenses and lapsed firm permits to practice. These fees were inadvertently left out of a previous rule making that added the \$25 per-month fee.

Notice of Intended Action for these amendments was published on March 24, 2010, in the Iowa Administrative Bulletin as **ARC 8617B**. No comments were received. These amendments are identical to those published under Notice of Intended Action.

These amendments are intended to implement Iowa Code chapters 17A, 272C, 542, and 546.

These amendments will become effective August 4, 2010.

The following amendments are adopted.

ITEM 1. Amend rule **193A—12.1(542)**, fee schedule, by adding the following new fees at the end thereof:

Reinstatement of lapsed CPA certificate or LPA license	\$100 + renewal fee + \$25 per month of expired registration
Reinstatement of lapsed firm permit to practice	\$100 + renewal fee + \$25 per month of expired registration

ITEM 2. Amend subrules 12.2(1) and 12.2(2) as follows:

12.2(1) *Reinstatement of a lapsed CPA certificate or LPA license.* ~~The fee for reinstatement of a lapsed CPA certificate or LPA license is \$100 plus the renewal fee for applications to reinstate filed on or before June 30, 2009.~~ The fee for the reinstatement of a lapsed CPA certificate or LPA license for applications filed on or after July 1, 2009, is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

12.2(2) *Reinstatement of lapsed firm permit to practice.* ~~The fee for reinstatement of a lapsed CPA or LPA firm permit to practice is \$100 plus the renewal fee for applications to reinstate filed on or before June 30, 2009.~~ The fee for the reinstatement of a lapsed CPA or LPA firm permit to practice for applications filed on or after July 1, 2009, is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

[Filed 5/27/10, effective 8/4/10]

[Published 6/30/10]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 6/30/10.